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## 563 Overhead line expenses (Major only).

# 564 Underground line expenses (Major only).

A. These accounts shall include the cost of labor, materials used and expenses incurred in the operation of transmission lines.

B. If the expenses are not substantial for both overhead and underground lines, these accounts may be combined.

#### ITEMS

#### Labor:

- 1. Supervising line operation.
- 2. Inspecting and testing lightning arresters, circuit breakers, switches, and grounds
- 3. Load tests of circuits.
- 4. Routine line patrolling.
- 5. Routine voltage surveys made to determine the condition or efficiency of transmission system.
- 6. Transferring loads, switching and reconnecting circuits and equipment for operating purposes. (Switching for construction or maintenance purposes is not includible in this account.)
- 7. Routine inspection and cleaning of manholes, conduit, network and transformer vaults.
  - 8. Electrolysis surveys.
- 9. Inspecting and adjusting line-testing equipment, such as voltmeters, ammeters, wattmeters, etc.
- 10. Regulation and addition of oil or gas in high-voltage cable systems.

## Materials and Expenses:

- 11. Transportation expenses.
- 12. Meals, traveling and incidental expenses.
- 13. Tool expenses.
- 14. Operating supplies, such as instrument charts, rubber goods, etc.

# 565 Transmission of electricity by others (Major only).

This account shall include amounts payable to others for the transmission of the utility's electricity over transmission facilities owned by others.

# 566 Miscellaneous transmission expenses (Major only).

This account shall include the cost of labor, materials used and expenses incurred in transmission map and record work, transmission office expenses, and other transmission expenses not provided for elsewhere.

Labor:
1. General records of physical characteristics of lines and stations, such as capacities,

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- 2. Ground resistance records.
- 3. Janitor work at transmission office buildings, including care of grounds, snow removal, cutting grass, etc.
  - 4. Joint pole maps and records.
- 5. Line load and voltage records.
- 6. Preparing maps and prints.
- 7. General clerical and stenographic work.
- 8. Miscellaneous labor.

#### Materials and Expenses:

- 9. Communication service.
- 10. Building service supplies.
- 11. Map and record supplies.
- 12. Transmission office supplies and expenses, printing and stationery.
- 13. First-aid supplies.
- 14. Research, development, and demonstration expenses.

## 567 Rents.

This account shall include rents of property of others used, occupied, or operated in connection with the transmission system, including payments to the United States and others for use of public or private lands and reservations for transmission line rights of way. (See operating expense instruction 3.)

## 567.1 Operation supplies and expenses (Nonmajor only).

This account shall include the cost of materials used and expenses incurred in the operation of the transmission system.

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- 1. Building service expenses.
- 2. Operating supplies, such as lubricants, commutator brushes, water, and rubber goods.
- 3. Station meter and instrument supplies, such as ink and charts.
- 4. Station record and report forms.
- 5. Communication service.6. First-aid supplies.
- 7. Tool expense.
- 8. Transportation expenses.
- 9. Meals, traveling, and incidental expenses.